

Hoja de los hechos

Módulo 1: Impuestos Sobre la Nómina y Retención del Impuesto Federal Sobre Ingresos

Los impuestos sobre la **nómina** y el **ingreso** son retenidos del pago del empleado por el empleador.

Los empleadores envían los impuestos retenidos al gobierno federal.

Los impuestos sobre la nómina incluyen el impuesto del Seguro Social (FICA) y el del Medicare.

- La tasa de impuestos para el Seguro Social es 6.2 por ciento.
- La tasa de impuestos para el Medicare es 1.45 por ciento.

Los empleados completan la Forma W-4, Certificado de descuentos del empleado para la retención.

Los empleadores usan la Forma W-4 para calcular la retención del impuesto sobre el ingreso.

----- Cut here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate ▶ For Privacy Act and Paperwork Reduction Act Notice, see page 2.		OMB No. 1545-0010 2003	
1 Type or print your first name and middle initial Alicia		Last name Myers		2 Your social security number 222 00 5476	
Home address (number and street or rural route) 462 Main Street			3 <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withheld at higher Single rate. <i>Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.</i>		
City or town, state, and ZIP code Anytown, USA XXXX			4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a new card. ▶ <input type="checkbox"/>		
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)				5 1	
6 Additional amount, if any, you want withheld from each paycheck				6 \$	
7 I claim exemption from withholding for 2003, and I certify that I meet both of the following conditions for exemption: • Last year I had a right to a refund of all Federal income tax withheld because I had no tax liability and • This year I expect a refund of all Federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶					
Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or I am entitled to claim exempt status.					
Employee's signature (Form is not valid unless you sign it.) ▶				Date ▶	
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)			9 Office code (optional)	10 Employer identification number	
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Cat. No. 10220Q